



1997 SENATE BILL 74

February 12, 1997 - Introduced by Senators ADELMAN, COWLES and WINEKE, cosponsored by Representatives DUFF, AINSWORTH, URBAN, POWERS, BALDWIN, R. YOUNG, BOCK, RYBA and L. YOUNG. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 70.11 (4) of the statutes; **relating to:** narrowing the property
2 tax exemption for educational and other institutions to exclude recreational
3 organizations.

Analysis by the Legislative Reference Bureau

This bill narrows the property tax exemption for educational, religious, benevolent and similar organizations to exclude recreational organizations.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 70.11 (4) of the statutes is amended to read:
5 70.11 (4) EDUCATIONAL, RELIGIOUS AND BENEVOLENT INSTITUTIONS; WOMEN'S CLUBS;
6 HISTORICAL SOCIETIES; FRATERNITIES; LIBRARIES. Property owned and used exclusively
7 by educational institutions offering regular courses 6 months in the year; or by

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1 churches or religious, educational or benevolent associations, including benevolent
2 nursing homes and retirement homes for the aged but not including an organization
3 that is organized under s. 185.981 or ch. 611, 613 or 614 and that offers a health
4 maintenance organization as defined in s. 609.01 (2) or a limited service health
5 organization as defined in s. 609.01 (3) or an organization that is issued a certificate
6 of authority under ch. 618 and that offers a health maintenance organization or a
7 limited service health organization, not including property owned by an organization
8 that is devoted solely to recreational activities and not including property owned by
9 any nonstock, nonprofit corporation which services guaranteed student loans for
10 others or on its own account, and also including property owned and used for housing
11 for pastors and their ordained assistants, members of religious orders and
12 communities, and ordained teachers, whether or not contiguous to and a part of other
13 property owned and used by such associations or churches; or by women's clubs; or
14 by domestic, incorporated historical societies; or by domestic, incorporated, free
15 public library associations; or by fraternal societies operating under the lodge system
16 (except university, college and high school fraternities and sororities), but not
17 exceeding 10 acres of land necessary for location and convenience of buildings while
18 such property is not used for profit. Property owned by churches or religious
19 associations necessary for location and convenience of buildings, used for
20 educational purposes and not for profit, shall not be subject to the 10-acre limitation
21 but shall be subject to a 30-acre limitation. Property that is exempt from taxation
22 under this subsection and is leased remains exempt from taxation only if, in addition
23 to the requirements specified in the introductory phrase of this section, the lessee
24 does not discriminate on the basis of race.

SECTION 2. Effective date.

